

Mercia Release – 04_2022

Updated Document Key

This document lists the following:

- *updated document references,*
- *new Mercia documents from the V24 release; and,*
- *discontinued documents from the V24 release.*

Updated - 07 September 2022

Updated Document References

New reference	Old Reference	Document name
B01	B11	Planning Checklist
B01-FREE	B11-FREE	Planning Checklist - Freeform Memorandum Approach
B01-GROUP	B11-GROUP	Group Planning Checklist
B03	B14	Preliminary Engagement Quality Review
B05	B11-FFORM	Freeform Audit Planning Memorandum
B11	B12	Acceptance of Appointment/Reappointment
B12	B13	Compliance with Ethical Standards
B13	PF1-NC	New Client Checklist
B15	B25	Signed Audit Engagement Letter
B21	B20	Audit data analytics assessment
B22-1	B21-1	Communication with Management
B22-1-GROUP	B21-1-GROUP	Communication with Group Management
B22-2	B21-2	Communication with those Charged with Governance
B22-2-GROUP	B21-2-GROUP	Communication with those Charged with Governance of the Group
B23	B22	Preliminary Analytical Review
B23-GROUP	B22	Group Preliminary Analytical Review
B24-1	B33	Control Procedures Summary
B25	B41	Materiality
B25-1	B41-1	Component Materiality

Updated Document References continued

New reference	Old Reference	Document name
B26	B24	Component Auditors - Communication / Review of Risk Assessment
B30_FSA	B32-FSA	Financial Statement Areas Worksheet
B30-1	B32	Risk Assessment - (risk report - planning view)
B30-FFORM	B32-FFORM	Freeform Risk report
B30-GROUP	B32-3	Component Risk Assessment
B32-KAE	B30	Key Accounting Estimate Summary
B33	B31	Going Concern Preliminary Assessment
B35	B23	Audit Team Discussion
B35-1	B23-1	Audit Team Discussion Meeting Attendees
B35-GROUP	B23-GROUP	Group Audit Team Discussion
B50	B61	Budget
B50-1	B61-1	Budget Costings Workings
PF1-5	B32-PF3-3	Groups

New Mercia Documents

Reference	Document name
A46	Fraud Update and Evaluation
B02	Audit Strategy
B10	Engagement Review
B14	Opening Balances and Consistency of Accounting Policies
B20	Information Gathering Summary
B24	Design and Implementation of Controls
B27	Company Searches
B30	Inherent and Control Risk Assessment
B34	Fraud Risk Assessment
B41	Audit Team Briefing
B41-1	Audit Team Briefing Meeting Attendees
PF1-2	The Applicable Financial Reporting Framework
PF1-4-2	Related Parties (list)

Discontinued Mercia Documents

Reference	Document name
B32_FRF-1	Change of Financial Reporting Framework Impact Assessment
B32_FRF-1F	Change of Financial Reporting Framework Impact Assessment (Freeform)
B32_FRF-2	Change of Financial Reporting Framework Risk Assessment
B32_FRF-2F	Change of Financial Reporting Framework Risk Assessment (Freeform)
B32_PF3-1	Risk Analysis
B32_PF3-2	Fraud Risk Analysis
PF1-5	Group Structure
PF1-NC	New Client Checklist